



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kern
Bakersfield, California**

**Date: May 13, 2003
Filing Ref: KER04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|------------------------------------|--|
| 1. Employee Fringe Benefits | 13. Utility Payments |
| 2. County Administrative Office | 14. Property Management |
| 3. Auditor-Controller-County Clerk | 15. Risk Management |
| 4. Treasurer Tax Collector | 16. Special Services |
| 5. Purchasing | 17. Parks (Grounds Maintenance) |
| 6. Mail Services | 18. Garage (ISF) |
| 7. Reprographics | 19. Group Health Insurance (ISF) |
| 8. Information Technology Systems | 20. Retired Group Health Insurance (ISF) |
| 9. County Counsel | 21. Liability Insurance (ISF) |
| 10. Personnel | 22. Unemployment Insurance (ISF) |
| 11. Communications | 23. Worker's Compensation Insurance |
| 12. General Services | (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

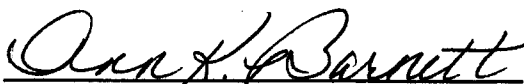
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment (Prior Year Revenue) listed on Exhibit A must not be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KERN

BY

Ann K. Barnett**Name**Auditor-Controller-County Clerk**Title**05-23-03**Date****STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY

**Michael J. Havey, Chief
Bureau of Payments**5/29/03**Date****Negotiated by Tillman Sherman
Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

FISCAL YEAR 2001-2002

PLAN YEAR 2003-2004

DEPARTMENTS	1020 CAO	1110 A/C	1120 TRSR/ TX CL	1150 PURCHSNG	1151 MAIL SRV	1153 RPRGRPHC	1160 I.T.S.	1210 CO COUNSEL	1310 PERSONNEL	1510 COMM	1610 G/S	1615 UTLTY PMTS	1620 P/M	1910 RISK MNG	# SPEC/SERV	7100 PARKS	ACTUAL 2001/02 COSTS
1010 BRD OF SP	7,619	5,691	90	3,150	1,856	756	42,141	51,537	7,094	19,300	147,964	87,224	0	512	1,038	10,174	386,146
1030 CLK OF THE BRD	5,962	1,782	29	1,777	1,612	(495)	14,316	18,269	1,273	4,109	12,938	8,637	0	66	367	817	71,459
1130 ASSESSOR	15,734	20,540	358	6,299	24,479	(107)	468,683	3,894	33,773	27,539	112,587	71,828	0	200,674	4,252	6,684	997,217
1420 ELECTIONS	7,424	54,329	94	1,696	5,690	2,861	2,153	9,440	4,095	8,602	72,664	82,768	0	350	531	4,753	257,450
1640 CONST SERVICE	7,578	5,318	92	2,584	(207)	172	1,300	25,961	5,905	2,922	42,791	5,855	0	52	777	557	101,657
1812 BRD OF TRADE	5,813	2,120	25	1,857	30	627	45,277	1,888	2,257	3,129	17,381	10,393	0	2	299	7,241	98,339
1900 ENG & SURV SER	9,219	18,034	141	6,138	855	10,478	2,276	17,711	12,567	11,797	67,347	42,680	39,675	1,839	1,682	2,822	245,261
2160 GRAND JURY	5,279	664	9	969	94	3,071	13,823	4,956	0	10,635	9,360	6,473	0	1	19	186	55,539
2180 DIST ATTORNEY	27,810	34,023	830	5,895	8,311	(1,846)	201,830	4,191	57,182	49,983	286,395	281,218	4,728	2,098	6,543	16,895	986,086
2183 FAMILY SUPPORT	43,830	52,335	7,797	7,664	62,405	10,122	2,158	2,878	17,396	70,533	16,659	683	3,767	847	11,064	705	310,843
2190 PUBLIC DEFNDR	14,826	17,879	357	2,665	1,396	195	61,124	1,298	24,305	20,389	94,362	129,066	0	73	3,044	9,543	380,522
2200 FORENSC SCNCE	9,048	7,749	144	6,542	30	1,009	4,165	0	10,162	6,547	89	14,649	0	7	1,113	0	61,264
2210 SHERIFF	138,827	169,351	4,811	63,881	11,355	(557)	413,560	79,111	351,448	475,444	1,830,567	751,941	6,076	77,750	33,468	101,814	4,508,847
2340 PROBATION	56,455	74,519	1,672	21,401	25,246	3,240	167,170	23,365	175,202	100,228	1,336,492	622,162	5,232	299	18,712	34,103	2,665,498
2415 FIRE	87,126	120,144	522	45,710	2,661	(490)	8,953	18,448	181,275	38,155	51,534	2,443	1,774	3,249	11,931	1,708	575,143
2610 AGRICLTR COMM	10,980	10,311	200	3,715	89	656	7,583	5,326	17,879	19,979	63,473	26,632	0	317	2,092	2,154	171,386
2620 CODE COMPLC	6,316	6,165	46	4,523	2,734	486	32	0	2,805	2,660	6,171	5,286	0	13	407	297	37,941
2625 BUILDING INSP	9,364	11,162	721	4,361	418	609	308	2,468	10,818	6,478	21,869	1,655	0	81	1,381	13,219	84,912
2630 WTS & MEAS	6,054	1,893	32	1,292	43	279	1,467	0	3,128	6,273	17,164	13,961	0	3	408	2,079	54,076
2705 RECORDER	7,139	3,274	69	4,119	17,785	1,131	(20,024)	6,018	6,598	3,435	40,462	28,359	124	5	814	6,312	105,620
2730 RMA	6,537	13,424	50	1,696	148	677	57,793	1,062	4,437	10,551	34,097	21,988	25,180	21,976	626	1,448	201,690
2750 PLANNING	8,327	11,664	117	2,907	4,421	(820)	1,609	49,972	8,609	9,917	71,045	36,095	0	76,639	1,196	2,376	284,074
2760 ANIMAL CONT	7,538	18,084	81	2,988	2,050	484	2,089	871	8,384	17,542	113,171	20,254	0	11	1,016	11,139	205,702
3000 ROADS	34,811	71,894	1,041	34,242	2,630	380	(1,974)	1,966	51,589	(8,134)	36,330	2,582	2,057	193	6,941	10,434	246,982
4110 HEALTH	31,154	47,076	882	18,494	12,576	5,151	76,643	1,214	82,168	29,037	407,052	174,861	0	5,976	9,997	56,217	958,498
4112 AIR QLT CONTRL	828	959	27	0	0	0	93	0	2,902	0	0	0	0	2	383	0	5,194
4113 ENVR HEALTH	9,901	31,648	168	3,069	4,593	730	2,977	6,343	13,715	22,255	72,875	50,588	761	80,439	1,885	3,490	305,437
4120 MENTAL HEALTH	79,153	164,804	1,764	20,513	9,072	8,068	254,194	9,641	152,350	62,850	131,455	12,918	7,619	56	17,755	5,228	937,440
4123 M.H.-SUB ABUSE	17,532	13,139	307	6,299	394	518	23,825	0	21,431	3,075	224	159	0	65	2,685	0	89,653
4200 EMRG SERVICE	6,159	17,378	37	1,938	605	309	31,699	16,212	3,148	27,511	45,355	17,228	0	1	366	5,310	173,256
4300 CA CHLD SERVC	11,388	10,133	241	2,100	7,321	577	1,422	0	13,615	3,310	0	0	0	0	1,620	0	51,727
4400 WST MNGNT	7,653	3,153	86	242	1,397	(95)	(137)	(1,764)	8,227	6,708	9,525	452	0	34	1,189	631	37,301
5120 DP OF HM SERV	175,451	193,154	11,045	30,204	86	7,441	25,915	114,900	443,060	82,992	237,502	5,148	4,671	231	53,088	9,179	1,394,067
5510 VETS SERV	5,775	3,867	22	808	0	105	6,141	472	2,580	3,598	18,932	14,080	0	9	346	1,225	57,960
5610 ADLT & AGING	23,072	30,296	124	9,126	5,418	2,289	8,041	15,214	34,472	12,378	7,011	11	6,182	8	4,253	668	158,563
5923 E.T.R.	61,936	58,877	2,502	16,233	5,149	(6,494)	34,925	1,646	76,829	42,759	0	4	11,200	19	8,873	446	314,904
5940 COMM DEVEL	25,295	21,715	1,144	2,019	1,431	2,387	(7,395)	5,550	5,776	3,490	21,747	1,651	29,646	100	1,557	1,894	118,007
6210 LIBRARY	19,879	47,177	396	9,853	4,585	1,695	1,320	11,535	69,638	18,103	1,111,358	605,209	0	169	5,758	96,504	2,003,179
6310 FRM HM ADV	5,608	3,008	17	1,131	38	1,223	3,238	590	1,935	4,060	43,709	24,919	0	108	222	1,522	91,328
8950 GARAGE	7,627	15,538	344	10,499	30	155	27	(17)	2,580	2,714	53,924	1,711	0	10	424	0	95,566
8960 GROUP HEALTH	209,170	21,900	515	242	3,585	716	(393)	78	0	(146)	0	0	0	0	2,417	0	238,084
8965 RTR GRP HEALTH	43,962	1,126	2,279	0	139	1,437	0	0	0	0	0	0	0	0	93	0	49,036
8970 LIABILITY	8,472	2,640	1,073	162	0	0	0	198,315	0	0	0	0	0	47,843	131	0	258,636
8980 UNEMPLOYMNT	1,721	431	212	0	0	0	0	0	0	0	0	0	0	0	37	0	2,401
8990 WRKERS COMP	15,888	58,461	737	162	0	0	0	3,700	0	0	0	0	0	123,908	419	0	203,275
8991 GOLF COURSE	9,764	2,094	222	81	0	0	0	0	0	0	0	0	0	0	182	5,526	17,869
8992 UNIVRS COLLTN	10,777	2,097	217	0	0	0	0	0	0	0	0	0	0	0	221	0	13,312
8995 AIRPORTS	9,428	14,721	282	12,841	437	173	1,517	(439)	7,417	(7,591)	32,105	0	60,923	7,327	1,064	0	140,205
8997 KMC	235,640	381,092	3,167	16,494	4,209	14,506	(52,193)	29,373	39,079	12,109	1,079	57,384	1,193	356	52,823	17,303	813,614
8998 PUBLIC TRN	8,979	8,777	162	1,373	0	5	(13)	854	1,612	2,533	2,890	768	31	23	287	297	28,578
8999 SOLID WASTE	31,856	38,459	9,764	25,762	776	(817)	(291)	2,415	31,390	21,313	33,160	2,157	68,915	140	4,149	2,599	271,747
9144 KRN SANIT AUT	6,920	7,688	477	10,256	0	(8)	(310)	0	0	2,634	0	0	0	0	71	0	27,728
9146 FD CITY-TF HGHT	5,480	1,562	348	565	0	0	0	0	0	2,533	0	0	0	0	15	0	10,503
9149 AIR P C D	6,137	1,974	307	969	792	149	170	2,322	(97)	6,877	4,635	1,507	0	30	41	631	26,444
9405 KERN COG	5,593	(617)	61	0	82	(98)	11,063	12,863	5,482	(2,844)	0	0	0	1	220	0	31,806
9998 C.S.A.	6,823	22,415	896	1,777	0	0	0	0	0	0	0	0	0	0	67	0	31,978
9999 ALL OTHERS	383,889	108,021	182,849	(19,818)	113,543	29,845	(61,887)	43,558	27,051	457,986	2,526,221	1,069,304	26,899	113,477	114,436	104,515	5,220,089
TOTAL	2,028,526	2,067,112	242,002	421,665	352,389	102,885	1,858,403	805,205	2,044,541	1,738,257	9,263,671	4,314,891	306,653	767,389	396,795	560,645	27,271,030

DEPARTMENTS	SUB TOTAL	BUILDING ALLOWANCE	EQUIPMENT ALLOWANCE	ACTUAL 2001/02 COSTS	CARRY FORWARD	PRIOR YEAR REVENUE	CLAIMABLE COST 2003/2004	
					VARIANCE			
1010 BRD OF SP	386,146	167,681	24,957	578,784	(52,393)		526,391	BOARD OF SUPERVISORS
1030 CLK /BRD	71,459	22,505	8,253	102,217	(20,820)		81,397	CLERK OF THE BOARD
1130 ASSESSOR	997,217	189,225	33,668	1,220,110	63,991		1,284,101	ASSESSOR
1420 ELECTNS	257,450	119,557	21,678	398,685	(5,558)		393,127	ELECTIONS
1640 CONST SRV	101,657	18,634	1,996	122,287	(7,572)		114,716	CONSTRUCTION SERVICES
1812 BRD OF TRADE	98,339	2,775	380	101,494	23,129		124,623	BOARD OF TRADE
1900 ENG & SURV	245,261	53,676	28,714	327,651	63,181		390,832	ENGINEERING & SURVEY SERVICES
2160 GRND JURY	55,539	2,312		57,851	16,639		74,491	GRAND JURY
2180 DIST ATTRY	986,086	131,916	15,852	1,133,854	250,471		1,384,325	DISTRICT ATTORNEY
2183 FAMILY SUPORT	310,843	7,039		317,882	(73,397)		244,485	FAMILY SUPPORT
2190 PUB DEFNDR	380,522	46,933	38,930	466,385	(82,106)		384,280	PUBLIC DEFENDER
2200 FORENSC SC	61,254		89,773	151,027	(38,595)		112,433	FORENSIC SCIENCES
2210 SHERIFF	4,508,847	1,338,997	657,769	6,505,613	1,427,093		7,932,707	SHERIFF
2340 PROBATION	2,665,498	303,886	132,864	3,102,248	380,297		3,482,545	PROBATION
2415 FIRE	575,143	6,436		581,579	33,233		614,811	FIRE
2610 AGR COMM	171,386	26,902	5,884	204,172	4,642		208,814	AGRICULTURE COMMISSIONER
2620 CODE COMPLC	37,941	5,682	7,386	51,009	0		51,009	CODE COMPLIANCE
2625 BLD INSP	84,912	2,171		87,083	4,753		91,836	BUILDING INSPECTION
2630 WTS & MEAS	54,076	3,729	12,054	69,859	(30,655)		39,204	WEIGHTS AND MEASURES
2705 RECORDER	105,620	21,440	49,607	176,667	14,134		190,800	RECORDER
2730 RMA	201,690	33,345	7,216	242,251	39,969		282,219	RESOURCE MANAGEMENT AGENCY
2750 PLANNING	284,074	45,388	1,572	331,034	74,823		405,857	PLANNING
2760 ANML CONT	205,702	25,360	3,979	235,041	4,662		239,702	ANIMAL CONTROL
3000 ROADS	246,982			246,982	(6,602)		240,380	ROADS
4110 HEALTH	958,498	91,268	39,872	1,089,638	199,638		1,289,275	HEALTH
4112 AIR QLT CN	5,194			5,194	1,204		6,398	AIR QUALITY CONTROL
4113 ENVR HTH	305,437	62,724	11,869	380,030	103,644		483,674	ENVIRONMENTAL HEALTH
4120 MENTAL HTH	937,440			937,440	482,208	(20,061)	1,399,588	MENTAL HEALTH
4123 M.H.-SB ABUSE	89,653	881		90,534	17,115		107,649	MENTAL HEALTH-SUBSTANCE ABUSE
4200 EMRG SERV	173,256	1,209	1,599	176,064	65,965		242,029	EMERGENCY MEDICAL SERVICES
4300 CA CHLD SR	51,727		551	52,278	(4,944)		47,334	CALIF CHILDRENS SERVICES
4400 WST MNGNT	37,301			37,301	(38,113)		(812)	WASTE MANAGEMENT
5120 DP OF HM SERV	1,394,067	66,090		1,460,157	558,836	(109,846)	1,909,148	DEPARTMENT OF HUMAN SERVICES
5510 VETS SERV	57,960	5,047		63,007	(36,138)		26,868	VETERANS SERVICE
5610 ADLT & AGING	158,563			158,563	27,947		186,509	AGING & ADULT SERVICES
5923 E.T.R.	314,904			314,904	62,667		377,570	EMPLOYERS TRAINING RESOURCE

DEPARTMENTS	SUB TOTAL	BUILDING ALLOWANCE	EQUIPMENT ALLOWANCE	ACTUAL 2001/02 COSTS	CARRY FORWARD	PRIOR YEAR REVENUE	CLAIMABLE COST	
					VARIANCE		2003/2004	
5940 COMM DEVEL	118,007			118,007	31,371		149,379	COMMUNITY DEVELOPMENT
6210 LIBRARY	2,003,179	287,716	44,331	2,335,226	398,253		2,733,480	LIBRARY
6310 FRM HM ADV	91,328	22,435	2,755	116,518	(8,891)		107,626	FARM AND HOME ADVISOR
8950 GARAGE	95,566	9,393		104,959	(49,891)		55,069	GARAGE
8960 GROUP HLTH	238,084			238,084	(76,360)		161,724	GROUP HEALTH-I.S.F.
8965 RTR GRP HL	49,036			49,036	(23,327)		25,708	RETIREE GROUP HEALTH-I.S.F.
8970 LIABILITY	258,636			258,636	109,685		368,321	LIABILITY-I.S.F.
8980 UNEMPLT	2,401			2,401	(908)		1,492	UNEMPLOYMENT-I.S.F.
8990 WRKERS CMP	203,275			203,275	(66,307)		136,967	WORKERS COMPENSATION-I.S.F.
8991 GOLF CRS	17,869			17,869	6,454		24,322	GOLF COURSES
8992 UNIVRS COLLTN	13,312			13,312	0		13,312	UNIVERSAL COLLECTION
8995 AIRPORTS	140,205			140,205	(4,751)		135,453	AIRPORTS
8997 KMC	813,614			813,614	199,480		1,013,094	KERN MEDICAL CENTER
8998 PUBLIC TRN	28,578			28,578	(10,685)		17,894	PUBLIC TRANSPORTATION
8999 SOLID WASTE	271,747			271,747	40,052		311,800	SOLID WASTE MANAGEMENT
9144 K SANIT AUT	27,728			27,728	(3,113)		24,614	KERN SANITATION AUTHORITY
9146 FD CT-TF H	10,503			10,503	(8,019)		2,485	FORD CITY-TAFT HEIGHTS SANITATION
9149 AIR P C D	26,444			26,444	(10,299)		16,146	AIR POLLUTION CONTROL DISTRICT
9405 KERN COG	31,806			31,806	(9,414)		22,392	KERN COUNTY COUNSEL OF GOVERNMENTS
9998 C.S.A.	31,978			31,978	8,569		40,547	COUNTY SERVICE AREAS
9999 ALL OTHERS	5,220,089	1,883,836	9,616	7,113,541	2,529,700	(94,808)	9,548,434	ALL OTHERS
TOTAL	27,271,030	5,006,188	1,253,125	33,530,343	6,574,948	(224,715)	39,880,576	

	1020 ADMIN	1110 A/C	1120 T/T/C	1150 PURCHASING	1151 MAIL SRV	1153 RPRGRPHC	1160 I.T.S.	1210 CO COUNSL	1310 PERSONNEL	1510 COMM	1610 G/S	1615 UTL PYMT	1620 P/M	1910 RISK MANG	SPECIAL SERVICES	7100 PARKS	TOTAL ALLOCATION
1020 ADMIN	6,854	4,569	43	969	263	1,060	155,201	143,825	6,545	8,877	41,385	28,645	2,114	21,817	1,954	2,721	426,843
1110 A/C	8,650	14,262	72	2,354	14,360	1,817	817,494	18,465	10,902	8,424	40,404	32,312	0	27,152	1,796	2,891	1,001,354
1120 TRASR-TXCL	7,671	9,623	54	3,739	11,042	163	688,364	15,445	9,858	10,013	63,097	49,380	0	131,121	1,373	4,693	1,005,637
1150 PURCHASING	4,933	1,557	10	900	689	149	10,142	42,200	2,934	2,507	20,440	3,737	0	31	395	340	90,964
1151 MAIL SRV	5,574	1,849	27	762	0	434	24	0	1,369	2,268	34,862	7,412	0	2	286	544	55,413
1153 REPRGRPHIC	5,382	4,399	21	3,878	35,840	0	4,304	0	1,774	2,437	4,419	1,735	0	5	300	0	64,494
1160 INFMTN SYS	15,948	17,582	216	7,271	191	143	0	24,710	17,325	22,906	64,886	52,382	0	10	2,899	3,639	230,108
1210 CO COUNSEL	9,711	22,862	91	3,532	1,452	(577)	11,554	0	13,276	13,904	101,510	71,507	0	(1,866)	1,895	6,632	255,483
1310 PERSONNEL	6,491	10,176	35	3,116	2,630	209	214,154	21,385	7,117	7,248	37,432	31,096	0	208	979	2,925	345,201
1510 COMM	6,372	6,130	35	5,747	43	(135)	7,443	0	5,652	0	86,445	108,446	1,217	12	773	9,658	237,838
1610 G/S	17,396	32,247	209	14,680	1,717	(300)	41,182	18,007	36,768	25,907	298,483	227,014	301	462	5,154	4,013	723,240
1615 UTL PYMNT	9,354	12,410	111	4,432	0	0	0	0	0	0	15,336	0	0	0	233	0	41,876
1620 P/M	4,660	1,416	7	1,039	25	(23)	753	38,893	1,212	2,706	19,664	3,778	0	27	244	374	74,775
1910 RISK MNG	7,168	3,719	52	2,908	1,242	238	21,756	138,956	5,749	7,551	12,783	11,528	0	32,708	942	1,054	248,355
# SPEC/SERV	17,502	9,733	66	346	112	1,178	(2,232)	(1,412)	0	1,950	0	0	0	0	139	0	27,382
7100 PARKS	16,380	43,423	179	20,151	358	(31)	5,485	28,397	40,108	34,161	333,532	56,243	0	115	5,006	86,688	670,195
TOTAL	150,046	195,957	1,230	75,824	69,964	4,325	1,975,624	488,871	160,589	150,859	1,174,678	685,215	3,632	211,805	24,368	126,172	5,499,158
SCHEDULE #	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	

